

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 828 - SB 1090

March 22, 2015

SUMMARY OF BILL: Prohibits the Department of Veterans Affairs from charging a fee for the interment of an eligible veteran in a Tennessee Veterans Cemetery and limits the fee to \$300 for the interment of an eligible veteran's spouse.

ESTIMATED FISCAL IMPACT:

Decrease State Revenue – Exceeds \$200,000

Assumptions:

- According to the Department of Veterans Affairs, the Department currently charges \$700 per eligible spouse and dependents for burial fees at the four Tennessee State Veterans Cemeteries.
- The Department is reimbursed by the federal government for the cost of the veteran burials but not for the spouses or dependents.
- The Department received \$316,900 in burial fees for 528 eligible spouses and dependents in FY11-12; \$349,281 in FY12-13 for 550 eligible spouses and dependents; and \$384,300 in FY13-14 for 549 eligible spouses and dependents.
- The Department assumes the burials of eligible spouses and dependents will remain fairly constant. Using the FY13-14 data, the loss in state revenue is estimated at least \$200,000 per year [$\$384,300 - (\$300 \times 549) = \$219,600$].
- The Department uses the burial fees for spouses and dependents for perpetual care, improvements at the State's existing cemeteries as well as carry-forward funds for future cemeteries.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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